

**EXHIBIT B – Smokecraft Clarendon LLC Project Budget**

<b>STARTUP EXPENSES</b>	<b>TOTALS</b>
Project Development Expenses	\$98,500.00
Pre-Construction Expenses	\$144,160.00
Construction Expense	\$784,385.00
Capital Equipment List	\$300,565.00
Location and Admin Expenses	\$76,640.00
Opening Inventory	\$38,500.00
Advertising and Promotional Expenses	\$22,000.00
Hourly Staff Pre-Opening Training Expense	\$35,250.00
Contingency Fund	\$50,000.00
Working Capital	\$55,000.00
<b>Total</b>	<b>\$1,605,000.00</b>